

INTISARI

Tujuan penelitian untuk menguji pengaruh profesionalisme, independensi, dan kompetensi auditor terhadap kualitas audit. Variabel profesionalisme auditor direfleksikan dengan indikator pengabdian pada profesi, kewajiban sosial, kemandirian, keyakinan terhadap profesi dan hubungan dengan sesama profesi sedangkan independensi auditor direfleksikan dengan indikator lama hubungan dengan klien, tekanan dari klien, telaah dari rekan auditor, dan jasa non audit lalu kompetensi auditor direfleksikan dengan indikator pengetahuan dan pengalaman.

Penelitian ini menggunakan data primer, yang menggunakan metode survey dengan teknik *purposive sampling* terhadap 65 responden dari 15 KAP yang berada di Surabaya terdaftar pada Institut Akuntan Publik Indonesia tahun 2016.

Hasil penelitian regresi linier berganda menunjukkan bahwa profesionalisme dan kompetensi auditor berpengaruh positif terhadap kualitas audit sedangkan independensi auditor tidak berpengaruh dengan R^2 sebesar 56,3%, sedangkan sisanya 43,7% dipengaruhi oleh faktor lain.

Kata kunci: profesionalisme auditor, independensi auditor, kompetensi auditor, kualitas audit.

ABSTRACT

The purpose of the research is to examine the influence of auditor professionalism, auditor independence, and auditor competence to the audit quality. Auditor professionalism is reflected by the indicators i.e.: dedication to the profession, social obligation, independence, belief in profession and relationship with others whereas auditor independence is reflected by the old indicator i.e. client relationship, client pressure, auditor partner analysis, and non-audit services then auditor competence is reflected by indicators i.e. knowledge and experience.

The primary data used in this research and it has been carried out by using survey method and purposive sampling technique to the 65 respondents from 15 PAFs which are located in Surabaya and listed in Indonesian Institute of Certified Public Accountants in 2016.

The result of multiple linear regressions shows that professionalism and auditor competence give positive influence to the audit quality whereas auditor independence does not give any influence to the R^2 is 56.3% whereas the remaining is 43.7% is influenced by other factor.

Keywords: auditor professionalism, auditor independence, auditor competence, audit quality